

Form F-66 (IA-2) (6-30-2016)		STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016	
CITY OF ARCADIA , IOWA DUE: December 1, 2016		16201400100000 City Clerk 205 W Front Street Arcadia, Iowa 51430 <small>(Please correct any error in name, address, and ZIP Code)</small>	
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	133,157		133,157	130,281
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	133,157		133,157	130,281
Delinquent property taxes	0		0	
TIF revenues	0		0	
Other city taxes	63,241	0	63,241	2,123
Licenses and permits	390		390	
Use of money and property	2,511	878	3,389	
Intergovernmental	68,220	0	68,220	
Charges for fees and service	30,547	119,632	150,179	
Special assessments	0	0	0	
Miscellaneous	363	0	363	
Other financing sources	0	0	0	
Total revenues and other sources	298,429	120,510	418,939	132,404
Expenditures and Other Financing Uses				
Public safety	16,722	0	16,722	32,405
Public works	169,175	0	169,175	207,430
Health and social services	0	0	0	
Culture and recreation	5,757	0	5,757	9,670
Community and economic development	0	0	0	
General government	46,410	0	46,410	49,765
Debt service	41,228	0	41,228	9,300
Capital projects	0	0	0	38,000
Total governmental activities expenditures	279,292	0	279,292	346,570
Business type activities	0	133,303	133,303	202,205
Total ALL expenditures	279,292	133,303	412,595	548,775
Other financing uses, including transfers out	0	0	0	
Total ALL expenditures/And other financing uses	279,292	133,303	412,595	548,775
Excess revenues and other sources over (Under) Expenditures/And other financing uses	19,137	-12,793	6,344	-416,371
Beginning fund balance July 1, 2015	774,430	322,487	1,096,917	1,096,917
Ending fund balance June 30, 2016	793,567	309,694	1,103,261	680,546
Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.				
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted		Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016					CITY OF ARCADIA						<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
1	Section A - TAXES											1				
2	Taxes levied on property	111,514	21,643					133,157			133,157	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	111,514	21,643		0	0		133,157		T01	133,157	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	111,514	21,643		0	0	0	133,157			133,157	6				
7	TIF revenues							0		T01	0	7				
8	Other city taxes															
9	Utility tax replacement excise taxes							0		T15	0	8				
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9				
11	Parimutuel wager tax							0		C30	0	10				
12	Gaming wager tax							0		C30	0	11				
13	Mobile home tax							0		T19	0	12				
14	Hotel/motel tax							0		T19	0	13				
15	Other local option taxes	63,241						63,241		T09	63,241	14				
16	TOTAL OTHER CITY TAXES	63,241	0	0	0	0	0	63,241	0		63,241	15				
17	Section B - LICENSES AND PERMITS	390						390		T29	390	16				
18	Section C - USE OF MONEY AND PROPERTY											17				
19	Interest	1,048	11	2				1,061	878	U20	1,939	18				
20	Rents and royalties	1,450						1,450		U40	1,450	19				
21	Other miscellaneous use of money and property							0		U20	0	20				
22	TOTAL USE OF MONEY AND PROPERTY	2,498	11	2	0	0	0	2,511	878		3,389	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

Continued on next page

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ARCADIA					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)				
41	Section D - INTERGOVERNMENTAL - Continued											41			
42												42			
43	State shared revenues											43			
44	Road use taxes		47,485					47,485		C46	47,485	44			
45												45			
46												46			
47												47			
48	Other state grants and reimbursements											48			
49	State grants							0		C89	0	49			
50	Iowa Department of Transportation							0		C89	0	50			
51	Iowa Department of Natural Resources							0		C89	0	51			
52	Iowa Economic Development Authority							0		C89	0	52			
53	CEBA grants							0		C89	0	53			
54	Commercial & Industrial Replacement Claim	4,239	836					5,075		C89	5,075	54			
55	Misc. state reimbursements	1,005						1,005			1,005	55			
56								0			0	56			
57								0			0	57			
58								0			0	58			
59								0			0	59			
60	Total state	5,244	48,321	0	0	0	0	53,565	0		53,565	60			
61												61			
62	Local grants and reimbursements											62			
63	County contributions	5,648						5,648			5,648	63			
64	Library service							0		D89	0	64			
65	Township contributions	9,007						9,007		D89	9,007	65			
66	Fire/EMT service							0		D89	0	66			
67								0		D89	0	67			
68								0			0	68			
69								0			0	69			
70	Total local grants and reimbursements	14,655	0	0	0	0	0	14,655	0		14,655	70			
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	19,899	48,321	0	0	0	0	68,220	0		68,220	71			
72	Section E - CHARGES FOR FEES AND SERVICE											72			
73	Water							0	58,403	A91	58,403	73			
74	Sewer							0	61,229	A80	61,229	74			
75	Electric							0		A92	0	75			
76	Gas							0		A93	0	76			
77	Parking							0		A60	0	77			
78	Airport							0		A01	0	78			
79	Landfill/garbage	30,547						30,547		A81	30,547	79			
80	Hospital							0		A36	0	80			

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ARCADIA					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)		(h)						
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81			
82	Transit							0		A94	0	82			
83	Cable TV							0		T15	0	83			
84	Internet							0		A03	0	84			
85	Telephone							0		A03	0	85			
86	Housing authority							0		A50	0	86			
87	Storm water							0		A80	0	87			
88	Other:											88			
89	Nursing home							0		A89	0	89			
90	Police service fees							0		A89	0	90			
91	Prisoner care							0		A89	0	91			
92	Fire service charges							0		A89	0	92			
93	Ambulance charges							0		A89	0	93			
94	Sidewalk street repair charges							0		A44	0	94			
95	Housing and urban renewal charges							0		A50	0	95			
96	River port and terminal fees							0		A87	0	96			
97	Public scales							0		A89	0	97			
98	Cemetery charges							0		A03	0	98			
99	Library charges							0		A89	0	99			
100	Park, recreation, and cultural charges							0		A61	0	100			
101	Animal control charges							0		A89	0	101			
102	Other charges - Specify							0			0	102			
103								0			0	103			
104	TOTAL CHARGES FOR SERVICE	30,547	0	0	0	0	0	30,547	119,632		150,179	104			
105												105			
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106			
107	Section G - MISCELLANEOUS											107			
108	Contributions							0		U99	0	108			
109	Deposits and sales/fuel tax refunds							0		U99	0	109			
110	Sale of property and merchandise	32						32		U11	32	110			
111	Fines							0		U30	0	111			
112	Internal service charges							0		NR	0	112			
113	Other miscellaneous - Specify	331						331			331	113			
114								0			0	114			
115								0			0	115			
116								0			0	116			
117								0			0	117			
118								0			0	118			
119								0			0	119			
120	TOTAL MISCELLANEOUS	363	0	0	0	0	0	363	0		363	120			

[illegible]

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016					CITY OF ARCADIA		<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	6,936						6,936		E62	6,936	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	9,768	18					9,786		E24	9,786	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	16,704	18		0	0	0	16,722			16,722	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ARCADIA					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)				
41	Section B — PUBLIC WORKS											41			
42	Roads, bridges, sidewalks — Current operation	20,781	104,499					125,280		E44	125,280	42			
43	Purchase of land and equipment							0		G44	0	43			
44	Construction							0		F44	0	44			
45	Parking meter and off-street — Current operation							0		E60	0	45			
46	Purchase of land and equipment							0		G60	0	46			
47	Construction							0		F60	0	47			
48	Street lighting — Current operation	8,920						8,920		E44	8,920	48			
49	Traffic control safety — Current operation							0		E44	0	49			
50	Purchase of land and equipment							0		G44	0	50			
51	Construction							0		F44	0	51			
52	Snow removal — Current operation	1,833	97					1,930		E44	1,930	52			
53	Purchase of land and equipment							0		G44	0	53			
54	Highway engineering — Current operation							0		E44	0	54			
55	Purchase of land and equipment							0		G44	0	55			
56	Construction							0		F44	0	56			
57	Street cleaning — Current operation							0		E81	0	57			
58	Purchase of land and equipment							0		G81	0	58			
59	Airport (if not an enterprise) — Current operation							0		E01	0	59			
60	Purchase of land and equipment							0		G01	0	60			
61	Construction							0		F01	0	61			
62	Garbage (if not an enterprise) — Current operation	33,045						33,045		E81	33,045	62			
63	Purchase of land and equipment							0		G81	0	63			
64	Construction							0		F81	0	64			
65	Other public works — Current operation							0		E89	0	65			
66	Purchase of land and equipment							0		G89	0	66			
67	Construction							0		F89	0	67			
68								0			0	68			
69								0			0	69			
70								0			0	70			
71								0			0	71			
72								0			0	72			
73								0			0	73			
74								0			0	74			
75								0			0	75			
76								0			0	76			
77								0			0	77			
78								0			0	78			
79								0			0	79			
80	TOTAL PUBLIC WORKS	64,579	104,596		0	0	0	169,175			169,175	80			

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ARCADIA					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)				
121	Section D — CULTURE AND RECREATION											121			
122	Library services — Current operation	973						973		E52	973	122			
123	Purchase of land and equipment							0		G52	0	123			
124	Construction							0		F52	0	124			
125	Museum, band, theater — Current operation							0		E61	0	125			
126	Purchase of land and equipment							0		G61	0	126			
127	Parks — Current operation	4,132	252					4,384		E61	4,384	127			
128	Purchase of land and equipment							0		G61	0	128			
129	Construction							0		F61	0	129			
130	Recreation — Current operation							0		E61	0	130			
131	Purchase of land and equipment							0		G61	0	131			
132	Construction							0		F61	0	132			
133	Cemetery — Current operation	400						400		E03	400	133			
134	Purchase of land and equipment							0		G03	0	134			
135	Community center, zoo, marina, and auditorium							0		E61	0	135			
136	Other culture and recreation							0		E61	0	136			
137	Purchase of land and equipment							0		G61	0	137			
138	Construction							0		F61	0	138			
139	TOTAL CULTURE AND RECREATION	5,505	252				0	5,757			5,757	139			
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140			
141	Community beautification — Current operation							0		E89	0	141			
142	Purchase of land and equipment							0		G89	0	142			
143	Economic development — Current operation							0		E89	0	143			
144	Purchase of land and equipment							0		G89	0	144			
145	Housing and urban renewal — Current operation							0		E50	0	145			
146	Purchase of land and equipment							0		G50	0	146			
147	Construction							0		F50	0	147			
148	Planning and zoning — Current operation							0		E29	0	148			
149	Purchase of land and equipment							0		G29	0	149			
150	Other community and economic development — Current operation							0		E89	0	150			
151	Purchase of land and equipment							0		G89	0	151			
152	Construction							0		F89	0	152			
153	TIF Rebates							0		E89	0	153			
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0			0	154			
155												155			
156												156			
157												157			
158												158			

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

[illegible]

[illegible]

[illegible]

Part III	INTERGOVERNMENTAL EXPENDITURES CITY OF ARCADIA Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																		
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%;">Purpose</td> <td style="width:70%;">Amount paid to other local governments</td> </tr> <tr><td>Correction.....</td><td>M05 \$</td></tr> <tr><td>Health.....</td><td>M32</td></tr> <tr><td>Highways.....</td><td>M44</td></tr> <tr><td>Transit subsidies.....</td><td>M94</td></tr> <tr><td>Libraries.....</td><td>M52 973</td></tr> <tr><td>Police protection.....</td><td>M62 6,936</td></tr> <tr><td>Sewerage.....</td><td>M80</td></tr> <tr><td>Sanitation.....</td><td>M81</td></tr> <tr><td>All other.....</td><td>M89 \$</td></tr> </table>					Purpose	Amount paid to other local governments	Correction.....	M05 \$	Health.....	M32	Highways.....	M44	Transit subsidies.....	M94	Libraries.....	M52 973	Police protection.....	M62 6,936	Sewerage.....	M80	Sanitation.....	M81	All other.....	M89 \$	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%;">Purpose</td> <td style="width:70%;">Amount paid to State</td> </tr> <tr><td>Highways.....</td><td>L44 \$</td></tr> <tr><td>All other.....</td><td>L89 \$</td></tr> </table>					Purpose	Amount paid to State	Highways.....	L44 \$	All other.....	L89 \$
Purpose	Amount paid to other local governments																																		
Correction.....	M05 \$																																		
Health.....	M32																																		
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Sewerage.....	M80																																		
Sanitation.....	M81																																		
All other.....	M89 \$																																		
Purpose	Amount paid to State																																		
Highways.....	L44 \$																																		
All other.....	L89 \$																																		
Part IV	SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																		
<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td colspan="2">Amount - Omit cents</td></tr> <tr> <td style="width:30%;">Z00 \$</td> <td style="width:70%;">51,037</td> </tr> </table>										Amount - Omit cents		Z00 \$	51,037																						
Amount - Omit cents																																			
Z00 \$	51,037																																		
Total salaries and wages paid.....																																			
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED																																		
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year																											
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)																											
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$																											
2. Sewer utility	19U 157,000	29U	39U 42,000	49U	49U	49U 115,000	49U	I89	5,395																										
3. Electric utility	19U	29U	39U	49U	49U	49U		I92																											
4. Gas utility	19U	29U	39U	49U	49U	49U		I93																											
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94																											
6. Industrial Revenue	19T	24T	34T		44T	44T		I89																											
7. Mortgage revenue	19T	24T	34T		44T	44T		I89																											
8. TIF revenue	19U 85,500	29U	39U 28,500	49U	49U 57,000	49U	49U	I89	4,061																										
9. Street Repair	19U 80,000	29U	39U 5,000	49U 75,000	49U	49U	49U	I89	3,667																										
10.	19U	29U	39U	49U	49U	49U	49U	I89																											
11.	19U	29U	39U	49U	49U	49U	49U	I89																											
12.	19U	29U	39U	49U	49U	49U	49U	I89																											
13.	19U	29U	39U	49U	49U	49U	49U	I89																											
14.	19U	29U	39U	49U	49U	49U	49U	I89																											
Total long-term debt	322,500	0	75,500	75,000	57,000	115,000	0	13,123																											
B. Short-term debt		Amount - Omit cents																																	
Outstanding as of JULY 1, 2015				61V \$																															
Outstanding as of JUNE 30, 2016				64V \$																															
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents																														
Assessed Valuations by Levy Authority and County, AY2014/FY2016																																			
Actual valuation -- January 1, 2014					\$	22,018,788		x .05 = \$ 1,100,939																											
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016																																		
Type of asset	Amount - Omit cents																																		
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)																														
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61																																
	\$ 176,062	\$	927,199			1,103,261																													
REMARKS					V98																														
An audit was completed for the year ending June 30, 2016. The beginning balances in this FY 2016 Annual Financial Report are from the June 30, 2016 audit and may not match the ending balances of the FY 2015 Annual Financial Report. The June 30, 2016 audit report classified the Commercial & Industrial Replacement Claim revenue as property taxes; whereas, this Annual Financial report classified the Commercial & Industrial Replacement Claim revenue as intergovernmental revenue.																																			